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20 June 1814.

(Ireland.)

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To amend several Acts relating to the Revenues, Matters and Things, under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes, in *Ireland*.

Note.—The Figures in the Margin denote the number of the Pages in the written Copy.

WHEREAS it is expedient to alter and amend several Acts relating to the Revenue of Customs and Excise in *Ireland*;

BE it therefore Enacted by The KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from the

all and every the Clauses, Provisions and Regulations, contained in two several Acts, one made in the Forty-eighth year of His present Majesty's reign, intituled, "An Act for making perpetual several Acts for the better collection and security of the Revenues of Customs and Excise in *Ireland*, and for preventing Frauds therein, and to make further provision for the security of the said Revenues, and for the execution of the several Acts relating thereto;" and the other, made in the Fortyninth year of His said Majesty's reign, intituled, "An Act to make further provision for the execution of the several Acts relating to the Revenues, Matters and Things, under the management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in *Ireland*;" which in any manner relate to or concern the Proceedings to or on the Trial of any Complaint or Information before the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes, and their Sub Commissioners respectively, for any offence against any Act or Acts relating

Repealing Acts relating to Trials before Commissioners of Excise and Customs.

to the Revenues, Matters and Things, under the management of the said Commissioners respectively, or to the adjournment of the Trial of any such Complaint or Information, or to the bringing, filing or exhibiting of any such Complaint or Information, or to the discharging of the same, shall be and the same are hereby Repealed: And that every such Complaint or Information, and all matters relating thereto, shall and may be exhibited, proceeded upon, heard, tried and determined, under the Rules, Regulations and Provisions of any Act or Acts in force in *Ireland*, on or immediately before the passing of the said recited Act of the Forty-eighth year aforesaid, and as if the said recited Acts of the Forty-eighth and Forty-ninth years aforesaid, or either of them, had not been made.

Not to extend to private Officers to file as Sub-Commissioners power to repeal Regulations as to Claims respecting Shipping

Provided always, and be it Enacted, That nothing in this Act contained shall be construed to alter or repeal so much of the said recited Act of the Forty-ninth year aforesaid, as relates to or concerns any Officer sitting or acting as a Sub-Commissioner, in any case wherein he is interested; or as provides, That whenever by any Act or Acts it is or shall be required that any claim, entry or other proceeding shall be made, filed or entered, or had, in or at the Excise Office of the District, relative to any matter or thing whatsoever, every such claim, entry or other proceeding, which shall relate to Shipping or Navigation, or to any matters or things under the management and jurisdiction of the Commissioners of Customs and Port Duties, shall be made, filed, entered or had, in the Office of the Collector of the Customs of the Port or District, instead of the Excise Office of such District.

Provides that the Acts of Commissioners of Excise shall be sufficient.

AND whereas under and by virtue of certain Provisions contained in certain Acts of Parliament in force in *Ireland*, relating to the Revenue of Excise, various documents matters and things are directed and required to be signed, done, executed or performed, by Four or more of the Commissioners of Inland Excise and Taxes in *Ireland*, and certain of the said documents, acts, matters or things, to be witnessed by the Secretary to the Commissioners of Excise; and which Provisions have produced inconvenience, and it is expedient to remedy the same; BE it therefore Enacted, That all and every document, act, matter or thing, relating to the Revenue of Excise or Taxes, which shall be signed, done, executed or performed respectively, by any of the Commissioners of Inland Excise and Taxes for the time being, shall be held and considered as legal valid and effectual to all intents and purposes whatsoever, and without the same being witnessed by the Secretary to the Commissioners of Excise; any thing contained in any Act or Acts to the contrary in anywise notwithstanding.

Fees on Permits repealed.

And be it further Enacted, That from and after the commencement of this Act, it shall not be lawful for any Officer of His Majesty's Revenue of Customs or Excise, to ask demand or receive any Fee or Reward, for granting or issuing of any Permit for the conveyance and protection of any Excisable Goods in *Ireland*; nor shall any Fee or Reward be payable for the same; any thing in an Act made in the Parliament of *Ireland*,

Ireland, in the Fortieth year of His present Majesty's reign, intituled, 40 Geo. III.
 " An Act for better regulating the issuing and granting of Permits and
 7 " Certificates for the conveyance and protection of certain Excisable
 " Goods therein mentioned, and to prevent Frauds by dealers in or re-
 " tailers of such Goods," or in and by any other Act or Acts to the
 contrary notwithstanding.

And he it further Enacted, That from and after the commencement of
 this Act, the Certificate of any Importing Merchant for any Goods
 whatever, which such Importing Merchant shall sell to any person or
 persons residing within the same Port or Place where such Merchant
 may have imported such Goods, shall not have any effect to protect any
 Goods within such Port or Place, or to prevent the necessity of a Permit
 or Permits for the removal of such Goods within such Port or Place; it
 being the true intent and meaning of this Act, that a proper Permit or
 8 Permits shall be taken out for the removal of such Goods; any thing in
 the said last recited Act made in the Parliament of *Ireland*, in the Fortieth
 year aforesaid of the reign of His present Majesty, or in any other Act or
 Acts to the contrary notwithstanding: Provided always, That nothing
 herein contained shall affect or take away the right of prosecuting, suing
 for, recovering and levying any Fine Penalty or Forfeiture, which shall or
 may have been incurred under the said recited Act of the Fortieth year
 aforesaid, for or in respect of any such Certificate, which shall have been
 given on or before the commencement of this Act.

Respecting
 Position as to
 Certificates
 given by
 Importing
 Merchants.

AND whereas by an Act made in the last Session of Parliament, 53 Geo. III.
 intituled, " An Act for the better Collection of the Duties on Hides and
 " Skins tanned or dressed in Oil, and on Vellum and Parchment made
 9 " in *Ireland*, and for preventing Frauds on His Majesty's Revenue
 " therein;" it is, amongst other things, enacted, " That no Licence shall
 be granted to keep a Tan Yard or Tan Pit, or to tan Leather with
 Bark, unless the person requiring the same shall, with two sufficient
 Sureties, have executed a Bond to His Majesty in a penal Sum, after the
 rate of Fifty Pounds for every One hundred cubic feet of the Pits or Vats
 in the Tan Yard of such person chargeable under the said Act, condi-
 tioned to pay all such sums of Money as by virtue of the said Act, or any
 other Act or Acts in force in *Ireland*, such Tanner should be charged
 with; and also to pay and satisfy all Penalties to which such Tanner should
 be liable under the said Act, or any other Act or Acts in force in *Ireland*."

AND whereas it is not expedient to require Tanners to give Security to
 10 the amount directed by the said recited Act; BE it therefore Enacted,
 That from and after the
 instead of the Security by the said Act so required, every Tanner shall be
 bound to execute a Bond to His Majesty, in the penal sum of

Tanners to
 give Bond
 upon the fore
 of their Pits.

for every of the Pits or Vats in the
 Tan Yard of such person, and so in proportion for any quantity or less
 number of cubic feet of the Pits or Vats in such Tan Yard, conditioned to
 pay all sum and sums of Money as by any Law now in force, or which
 shall hereafter be in force in *Ireland*, such Tanner shall be charged or
 chargeable with; and also to pay and satisfy all Penalties which such
 Tanner

Tanner shall be liable to under any Act or Acts in force, or which shall hereafter be in force in *Ireland*; and no Licence shall be granted to keep a Tan Yard or Tan Pit, or to tan Leather with Bark, unless the person requiring the same shall, with sufficient Sureties, have executed such Bond to His Majesty, His Heirs and Successors. 11

Drawback of
Excise Duty
on Leather to
be paid by
Collector of
Excise, and
not by the
Collector of
the Port.

AND whereas by the said last-recited Act of the Fifty-third year aforesaid, it is, amongst other things, directed, That the Drawback of any of the Duties chargeable on Hides and Skins, and pieces of Hides and Skins, tanned in *Ireland*, or any manufacture of such tanned Hides or Skins, or any Hides or Skins dressed in oil, in *Ireland*, or any manufacture thereof, or on any Vellum or Parchment made in *Ireland*, which shall be exported when allowed, shall be paid by the Collector of the Port from which such Goods shall be exported: AND whereas it is expedient that such Drawback should be paid by the Collector of Excise, and not by the Collector of the Port; BE it therefore Enacted, That all such Drawbacks when allowed, shall be paid by the Collector of Inland Excise and Taxes of the District from which such Goods shall have been or shall be exported, under such rules and regulations as are by Law required, in case of Drawbacks on the exportation of Goods, in respect of any internal Duty of Excise paid thereon. 12

Kiln-dried
Barley found
in Breweries,
to be for-
feited.

AND for the better preventing the use of raw or unmalted Corn by Brewers in *Ireland*, BE it further Enacted, That it shall not be lawful for any Brewer to have in his or her Brewery, or in any part of the Premises connected with his or her Brewery, any raw or unmalted kiln-dried Barley or Bere, mixed or unmixed with any other Corn or Grain malted or unmalted; and that all raw or unmalted kiln-dried Barley or Bere, mixed or unmixed with any other Corn or Grain malted or unmalted, which shall be found in such Brewery or Premises, together with all sacks, vessels or packages, in which such raw or unmalted kiln-dried Barley or Bere, mixed or unmixed with any other Corn or Grain malted or unmalted, shall be contained, shall be forfeited, and may be seized by any Officer or Officers of Excise or Customs. 13

No Licence
shall be grant-
ed to Brewers,
unless in their
Bond is a
Condition not
to use Raw
Corn.

AND for the further preventing the use of raw or unmalted Corn, and of any deleterious or unwholesome ingredients, by Brewers in *Ireland*; BE it Enacted, That from and after the commencement of this Act, no Licence shall be granted to any person in *Ireland* to brew Strong Beer, Porter or Ale, or Small Beer for Sale, unless in the Bond required to be entered into by such Brewer, under and by virtue of an Act made in the Forty-seventh year of His present Majesty's reign, intituled, "An Act to secure the payment of the Duties on Licences granted to persons in *Ireland*, dealing in Excisable commodities," there be inserted a Condition, That such Brewer shall not use any raw or unmalted Corn, nor any Vitriol, Quassia, Coculus Indicus, Grains of Paradise, Guinea Pepper, Opium, or any other ingredient whatsoever, which shall possess any deleterious or unwholesome quality, in brewing any Strong Beer, Porter, Ale or Small Beer; and that no such Licence shall be granted to any person in *Ireland*, unless and until all and every the person or persons to whom or on 14

on whose behalf such Licence shall be granted; and every Partner and Person concerned in the Brewery for which such Licence shall be granted, shall make and sign an Affidavit, or, being a Quaker or Quakers, shall solemnly affirm in the presence of the Collector of Excise of the District, who is hereby authorized and required to administer such Affidavit or Affirmation in the form or to the effect following; (that is to say)

" I, *A. B.* on whose behalf, and for whose use [together with
 " *C. D. &c. if there are two or more Partners*] a Licence is
 " required to brew Strong Beer, Porter or Ale [or, Small Beer,
 " *as the case may be*] for sale at _____ in the
 " County [or, City] of _____
 " Do hereby solemnly swear [or, affirm] That I will not,
 " directly or indirectly, cause, or permit or suffer, or be party
 " or privy to the causing, permitting or suffering, any raw
 " Corn or Corn not malted, and not having been charged
 " with the Duty on Malt made in *Ireland*, nor any Vitriol;
 " Quassia, Coculus Indicus, Grains of Paradise, Guinea
 " Pepper, Opium, or any other ingredient whatsoever, which
 " shall possess any deleterious or unwholesome quality, to be
 " used in the brewing or making of any Beer, Ale or Porter,
 " or Small Beer, or in the making or preparing of any
 " Liquor to imitate or to resemble, or to be mixed with, or to
 " be used sold or disposed of, or delivered as or for Beer, Ale,
 " Porter, or Small Beer; and that I will not sell, dispose of,
 " send or deliver, or cause to be sold, disposed of, sent or
 " delivered, to any person or persons whatsoever, as or for Beer,
 " Porter, Ale or Small Beer, any Liquor made or prepared from
 " raw Corn or Corn not malted, and not having been charged
 " with the Duty on Malt made in *Ireland*, or in the making
 " whereof any such raw Corn or Corn not malted, or any such
 " Vitriol, Quassia, Coculus Indicus, Grains of Paradise,
 " Guinea Pepper, Opium, or any other ingredient whatsoever,
 " which shall possess any deleterious or unwholesome quality,
 " shall have been anyway used; and that I will not cause, or
 " permit or suffer, or be party or privy to the causing, permitting
 " or suffering any raw or unmalted Corn ground or bruised,
 " or any Vitriol, Quassia, Coculus Indicus, Grains of Paradise,
 " Guinea Pepper, Opium, or other deleterious or unwholesome
 " ingredient, to be brought into or kept in the Brewery or
 " Premises at the said place: And I do hereby also solemnly
 " swear [or, affirm] That no other person or persons is or are con-
 " cerned or engaged in the said Brewery, as Partners with me
 " [except the said *C. D. &c. as the case may be.*]
 " So help me GOD."

18 And which Oath shall be in lieu and in stead of any Oath required by any former Act or Acts in force in *Ireland*, to be made by any Brewer in *Ireland*: And if any such Licence shall be granted to any person or persons

persons who shall not have made such Oath or Affirmation ; or if any person or persons, other than the person or persons who shall have made such Oath or Affirmation respectively, shall be concerned or engaged as a Partner or Partners in the Brewery for which such Licence shall be granted, such Licence shall be and become forfeited, and shall be null and void.

Collector may
distrain Paper-
makers for
Arrears.

AND for the more easy collection of the Duties payable to His Majesty, His Heirs and Successors, by Papermakers in *Ireland*; BE it Enacted, That in all cases where any Duties payable by any Papermaker shall be unpaid at the time when such Duties are or shall be by Law made due and payable, it shall and may be lawful for the Collector of Excise, or other Officer, in charge of the District in which such Duties shall be charged and payable, by Warrant under his hand and seal, to empower any person or persons to take and distrain all or any Paper and Materials for making Paper, and all or any Engines, Vats, Wet Presses, or other utensils for making Paper, in any Paper Mill or other place used by any such Papermaker, and to cause the same to be sold by public Auction, giving days previous Notice thereof; and if, after the payment of all Duties and Arrears of Duties due from such Papermaker, together with the Costs and Expenses of such taking, distraining and sale, there shall be any Surplus arising from the Sale thereof, such Surplus shall be forthwith tendered and paid to such Papermaker or his representatives: Provided always, That when any of the articles-aforesaid shall be so taken and distrained, it shall and may be lawful for such Papermaker, or his representatives, at any time or times before the time appointed for the sale thereof, to require the same to be delivered up to him or them, upon his or their paying to the Collector or Officer in charge as aforesaid, towards discharging the Duties so due and payable, together with the Costs and Expenses as aforesaid, the real value of such articles as he or they shall desire to have delivered up, and the same may be delivered up accordingly.

For relieving
Papermakers
who shall, by
fatality or
accident, be
prevented
from working.

And be it further Enacted, That when any Papermaker in *Ireland* shall, by any fatality or unavoidable accident, have been prevented from working any Engine kept by such Papermaker, during the whole or any part of any Month for which such Papermaker shall by Law be chargeable with Duty, it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any of them, on proof on oath made to their satisfaction, that the fatality or accident was unavoidable, and not owing to any default or negligence, to make any proportionate Abatement of any charge of Duty which shall have been returned against such Papermaker, for and in respect of the Engine which such Papermaker shall be so prevented from working, and also of the Duty for and in respect of each and every of the Vats or Wet Presses belonging to such Engine: Provided always, That any such Abatement shall be first approved of by the Commissioners for executing the Office of Lord High Treasurer of *Ireland*: Provided also, That if any Duty chargeable by weight on the Paper made by such Papermaker within such Month as aforesaid, shall amount to the Sum by Law chargeable for such Month, in respect of such Engine and Vat or Wet Press, then and in such case no such Abatement shall be made to such Papermaker.

And

And be it further Enacted, That whenever any Complaint or Information shall be had or prosecuted before the Commissioners of Inland Excise and Taxes in *Ireland*, or their Sub-Commissioners, against any person or persons, for carrying on any Trade, Business or Calling, or dealing in, manufacturing or selling, or having using or keeping in his possession, any Article, Matter or Thing, for the having using or keeping whereof a Licence is or shall be required by Law, without having a Licence for so doing in manner required by Law, the Proof that such person has obtained such Licence, and had the same in force at the time of the Offence charged in such Complaint or Information, shall lie on the Party against whom such Complaint or Information shall be had or prosecuted; and it shall not be necessary for the Officer or person complaining, or prosecuting such Information, to prove that the person or persons so complained-of had not such Licence; any Law or Usage to the contrary notwithstanding.

Licence Act
further
Amended.

Proof of
Licence to lie
on the Party,
and not on
the Officer.

And be it further Enacted, That all Penalties and Forfeitures under this Act shall be raised, levied, collected, paid, sued for, recovered and applied, in such manner, and under such Powers and Authorities, and by such ways and methods, and according to such Rules and Directions, as are appointed directed and expressed for the recovering of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth years of his late Majesty King *Charles* the Second, intituled, "An Act for settling the Excise or new Import upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted;" or in and by an Act made in the Forty-sixth year of His present Majesty's reign, intituled, "An Act to provide for the better execution of the several Acts relating to the Revenues Matters and Things under the management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in *Ireland*;" or in and by any other Act or Acts in force in *Ireland*, relating to the Revenue of Customs and Excise, or either of them, as fully and effectually to all intents and purposes, as if the same were herein repeated and re-enacted; with the like remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act of the Fourteenth and Fifteenth years of his late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Recovery of
Penalties.

Commence-
ment of the
Act.

And be it further Enacted, That this Act shall commence and take effect from and after the

Sess. 1813-14.

(Ireland.)

A

B I L L

To amend several Acts relating to the Revenue,
Masters and Tugs, under the Manage-
ment of the Commissioners of Customs and
Port Duties, and of the Commissioners of
Ireland Excise and Taxes, in *Ireland*.

Ordered, by The House of Commons, to be printed.

22 June 1814.
